Yukon Heritage Resources Board

Annual Report April 1, 2010 – March 31, 2011

Message from the Chair

Over the past year, the Yukon Heritage Resources Board has focused on deepening its connections within the heritage community and reaching out to the broader public. Given the interest generated by the designation of the wreck of the *A.J. Goddard* and discussions about the plane wreck pulled from Watson Lake, it is no surprise that the public is gaining a more keen appreciation for the territory's heritage.

YHRB chair Claire Festel.
Photo: Claire Festel

The board's working relationship with Government of Yukon is firmly established and is a positive one. With implementation of First Nations land claims, our connections with First Nations governments and their representatives grow stronger.

The increased number of applicants to the Yukon Historic Resources Fund points to a growth in activity related to a variety of heritage matters and to sharing Yukon stories through books, web sites and other means. The board is collaborating with Government of Yukon to find ways for the fund to help meet these demands.

The Heritage Fair and Dawson City's International Gold Show provided excellent venues for connecting with the public. At the Heritage Fair, the students' enthusiasm for their projects depicting heritage and culture is contagious.

Another highlight for the board each year is travelling to a Yukon community to hold one of its quarterly meetings. In May of 2010, Mayo hosted the board. Board members toured many places of heritage significance, welcomed Chief Simon Mervyn of the First Nation of Na-Cho Nyak Dun to our board table for a lively discussion, toured the Elsa town site and attended a community meeting in Keno City.

It was a year of change in the composition of the board. Most board members were reappointed to three-year terms, including me, Alexia McKinnon, Testloa Smith, Ron Chambers, Missy Follwell, Bill Pringle and Anne Leckie. Nancy Huston's term expires in 2011. We bid farewell to outgoing members Sharon Peter and William Asp, and warmly welcome Sharon Kabanak and Roger Ellis to the board.

The YHRB has an inclusive vision for the Yukon's future that promotes and values the culture and history of the territory.

Who We Are

The duties and responsibilities of the Yukon Heritage Resources Board (YHRB) are outlined primarily in Chapter 13 of the Yukon First Nation Final Agreements and the Yukon's *Historic Resources Act* (Part 1, Section 4). Under the Final Agreements, the board may make recommendations to the Minister and to Yukon First Nations regarding the management of Moveable Heritage Resources and Heritage Sites. The YHRB may also be asked to make determinations pursuant to Chapter 13 section 13.3.2.1 (ownership of contested heritage resources) and 13.3.6 (management of ethnographic objects and palaeontological or archaeological objects).

Back: Roger Ellis, Alexia McKinnon, Claire Festel, Anne Leckie, Missy Follwell, Sharon Kabanak; front: Nancy Huston, Testloa Smith, Bill Pringle, Ron Chambers. Photo: YHRB

Under the *Historic Resources Act*, the board is to perform functions that the land claims agreements assign to YHRB and to advise the Minister with regard to the following: appropriate policies and guidelines for the designation of historic sites; appropriate policies, guidelines and standards for the care and custody of historic objects; making regulations under the Act; the use of the Yukon Historic Resources Fund; and any other matter affecting historic resources in the Yukon.

The board comprises ten members from around the Yukon who operate in the public interest on issues related to Yukon heritage. The Council of Yukon First Nations nominates five appointees and the Government of Yukon nominates five, with the concurrence of the government of Canada for one of these selections. All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms.

The three-year term ending May 2010 resulted in the reappointment of board members Claire Festel (Chair), Missy Follwell, Ron Chambers, Anne Leckie, Alexia McKinnon (Vice-Chair), Bill Pringle and Testloa Smith. Nancy Huston's term continues until May of 2011. New appointments in 2010 include Roger Ellis and Sharon Kabanak, replacing outgoing members Sharon A. Peter (former Vice-Chair) and William Asp. YHRB would like to recognize Ms. Peter and Mr. Asp for their participation on the Yukon Heritage Resources Board. Morgen Smith continues as Executive Director of the board.

Board activities

The mandate of the YHRB is to provide advice to governments on issues that affect the territory's heritage resources. Board members work with a variety of groups and individuals across the territory and nationally to fulfil this mandate.

During the 2010–11 fiscal year, board members made recommendations on distribution of interest and other funds through the Yukon Historic Resources Fund program; pursued additional training to further their understanding of the board's mandate; and increased the visibility of the YHRB through participation in and support for heritage community activities and issues. The board completed the first phase of consultation with the Parties to the Final Agreements (Government of Canada, Government of Yukon and Yukon First Nation governments) on its draft rules of procedure for determining ownership of contested heritage resources. YHRB also initiated the process of creating a strategic plan to guide the board's activities for the next five years.

(l–r): Missy Follwell, Anne Leckie, Ron Chamberss, Morgen Smith, Claire Festel and Bill Pringle in Mayo, May 2010.
Photo: Missy Follwell

The board held four regular meetings during the year. The board's May meeting was held in Mayo; meetings in September and November of 2010 and February of 2011 were held in Whitehorse.

Draft Rules to Adjudicate Disputed Ownership of Heritage Resources

Since 2007, YHRB has been in the process of meeting its responsibility to implement its mandate to make determinations, if required, in disputes over heritage resources under sections 13.3.2.1 and 13.3.6 of the Yukon First Nation Final Agreements. The board developed a draft set of procedures that could be used in determining ownership of heritage resources referred to it under these sections, in the event that it is called upon to do so.

In September of 2010, the board completed the first round of consultation on its *Draft Rules of Procedure for Determining Ownership of Heritage Resources under Chapter 13 of Yukon First Nation Final Agreements* and adopted an interim set of rules that incorporated and acknowledged input from the Parties. The Interim Rules are available for use by the board should it be called upon to adjudicate a

dispute over ownership, but have not been finalized pending the development of the heritage definitions manual per section 13.5.3.6 of the Yukon First Nation Final Agreements, as well as any changes to be made by future boards.

Per section 13.5.3 of the Yukon First Nation Final Agreements, one of the issues on which the board may make recommendations to the Parties to the Final Agreements is the following:

- 13.5.3.6: the development, revision and updating of a manual including definitions of ethnographic, archaeological, palaeontological and historic resources, to facilitate the management and interpretation of these resources by Government and Yukon First Nations, such manual to be developed by Yukon First Nations and Government.

Board members at a public meeting in Mayo, May 2010.
Photo: YHRB

Throughout the process of developing the Interim Rules, YHRB encouraged the Parties to develop the manual referenced in 13.5.3 in order to facilitate heritage management under the Final Agreements. The development of a definition for ethnographic agreed to by the Parties would also assist the board in making determinations related to ownership of resources.

In this fiscal year, a committee was struck to address the development of the heritage manual referenced in section 13.5.3.6 of the Final Agreements. The committee includes representatives of or makes reports to each of the Parties and meets regularly to advance development of the manual. YHRB has responded to the committee's request for input regarding the scope and content of the manual and participates in committee meetings in an observer capacity.

Community visit

YHRB held its May 7–8, 2010, meeting in Mayo at the First Nation of Na-Cho Nyak Dun (FNNND) Government House. In addition to addressing its regular meeting agenda, the board toured the new FNNND building, visited Binet House Interpretive Centre and the Keno City Mining Museum, toured Mayo heritage sites, and met with residents in those communities to learn more about local heritage issues and concerns. The board joined former YHRB member Mike Mancini, FNNND Mining Liaison Josee Tremblay, and Elsa Reclamation & Development Company Ltd. (ERDC) staff to tour the Elsa town site and

learn about plans for the future of the buildings on the site. The board appreciated the assistance of the following people and groups in making its meeting a success: Chief Simon Mervyn, Sr., Council and staff of the First Nation of Na-Cho Nyak Dun; Mayo Historical Society; Silver Trail Tourism Association; Village of Mayo; Alexco Resource Corporation and ERDC; Mayo and Keno City residents; and local board members Anne Leckie and Sharon Peter. YHRB welcomed the opportunity to learn more about Yukon heritage issues and felt that the May meeting was informative and provided useful direction for the board.

Engagement in the Heritage Community and with the Umbrella Final Agreement (UFA) Parties

The board participated in an observer capacity on the committee struck to develop a heritage definitions manual, per 13.5.3.6 of the Final Agreements. Through notification from the Parties, the board monitored implementation of heritage site planning processes in the territory. The board also participated in Parks Canada's public review process of new management plans for the Klondike National Historic Sites.

Rick Lemaire, Director of Cultural Services with Government of Yukon's Department of Tourism and Culture and liaison to the board, provided regular updates on the activities of the Cultural Services Branch and on the status of national heritage and museums initiatives, new Yukon heritage training programs, and cultural centres under development. The board chair continued to participate as an ex-officio member of the reinstituted Yukon Museums Advisory Committee, which provides guidance to the Government of Yukon's Museums Unit in implementing the Museums Strategy. The board also assisted in the review and final approval of an updated procedures manual to facilitate the designation process for territorial historic sites.

Claire Festel and Bill Pringle (right, front) at the Heritage Fair.
Photo: Government of Yukon

During the 2010–11 fiscal year, YHRB continued to work in partnership with Yukon heritage groups to organize the Yukon Territorial Heritage Fair. Board members and staff assisted on the planning committee and as judges, and the board provided small gifts for participating students.

Board members participated in a wide variety of conferences, events, and information sessions throughout the year, including Heritage After Hours functions and heritage-related exhibits at museums and

heritage institutions. The board also hosted Heritage After Hours at Taylor House in November of 2010, which provided an opportunity for networking among members of the public, members of the heritage community, and UFA Boards and Committees representatives.

The board actively follows national heritage news through its membership with the Heritage Canada Foundation and the Canadian Museums Association, and tracks regional and national heritage issues through its membership in the Yukon Historical and Museums Association (YHMA). The board's Executive Director participates as a member of the planning committee for YHMA conferences and symposia and on the YHMA Yukon Heritage Training Fund review committee.

Board member training

Board members attended a variety of training opportunities aimed at improving their abilities to carry out responsibilities within the board's mandate. The board continued to focus on training in the four priority areas identified in the UFA Implementation Plan: board procedures and functions, board mandate, provisions of the Umbrella Final Agreement, and cross-cultural orientation and education.

Incoming board members participated in training related to the negotiation, settlement and implementation of land claims, as well as instruction related specifically to the mandate of YHRB and board member roles and responsibilities. Several board members attended a three-day conference on self-government hosted by the Assembly of First Nations Yukon Region. During the year, YHRB members received updates on Northern Strategies funding and Self-Government Secretariat programs for implementation and enhancement of First Nation language initiatives.

Jeff Hunston of the Government of Yukon's Cultural Services Branch assisted the board with training related to the Yukon's *Historic Resources Act*. Pauline Frost and Stewart Briethaupt of the Self-Government Secretariat provided the board with an overview of the secretariat's mandate and activities.

Public activities to heighten awareness of heritage and YHRB role

The board hosted a booth at the International Gold Show in Dawson City, which was an opportunity for outreach to the public, the mining community, and other UFA Boards and Committees. The board distributed annual reports and its most recent informational brochure to interested parties. At heritage community events throughout the year, the board displayed informational materials about the board's

mandate and activities. YHRB submits quarterly activity updates for inclusion in the YHMA newsletter to update members on its activities and inform them about board projects. During its meeting in Mayo, YHRB also met with community members in Mayo and Keno to share information about its activities.

Board operations

During the fiscal year, the board satisfactorily met all the reporting and financial requirements of its Transfer Payment Funding Agreement. Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in its strategic plan. YHRB's strategic action plan was updated throughout the year to reflect ongoing progress and the Parties were provided regular updates on the board's activities. The board also initiated the development of a new strategic plan to guide activities for the next five years; it is anticipated that the new plan will be implemented in the fall of 2011. As part of this effort, the board has also begun the process of amending its bylaws and policies to better align them with its mandate, activities and needs and to streamline internal operations.

Yukon Historic Sites

The Yukon's *Historic Resources Act* and Yukon First Nation Final Agreements provide for the recognition and protection of Yukon's historic sites. The Act defines an historic site as "a location at which is found a work or assembly of works of human endeavour or of nature that is of value for its archaeological, palaeontological, prehistoric, historic, scientific or aesthetic features." Anyone in the Yukon can nominate a site for territorial designation under the Act. Designation under the Act is meant for sites that are important to the history of Yukon as a whole; a site nominated under the process will be compared to all other similar sites in the Yukon when determining its significance.

Nominations are received by the Department of Tourism and Culture on behalf of the Minister responsible for heritage, reviewed by the Historic Sites Unit, and submitted to YHRB for evaluation and recommendation to the Minister. The board evaluates a site using criteria specific to the category of the nominated site; categories include built, archaeological, palaeontological and landscape sites. When recommending a site for designation, the board makes recommendations on management of the site based on the *Standards and Guidelines for the Conservation of Historic Places in Canada*.

In the 2010–11 fiscal year, YHRB recommended that the wreck of the *A.J. Goddard* steamship be designated a Yukon territorial historic site; the designation was finalized on June 9, 2010. Designation of Fort Selkirk as a territorial historic site, as previously recommended by YHRB, was finalized on August 6, 2010. The Fort Selkirk site is co-owned and co-managed by the Government of Yukon and Selkirk First Nation under the terms set out in the Selkirk First Nation Final Agreement.

The wreck of the A.J. Goddard.
Photo: Larry Bonnett

Listings of Yukon's historic places that have been designated as historically significant on a municipal, territorial or national level can be found at the Yukon Register of Historic Places: http://register.yukonhistoricplaces.ca.

Recommendations of the Yukon Heritage Resources Board 2010–11

Designations

The board recommended that the wreck of the *A.J. Goddard* be designated a Yukon historic site.

Result: Accepted

Artefact loan request

The board recommended that the Government of Yukon proceed with the loan of several artefacts from the Coal Creek Landing site, provided that the agreement between the Government of Yukon and the applicant clarify financial responsibility for the return of items, and that it clearly state that the loan is subject to any loan guidelines and principles developed in the future.

Result: Accepted

Yukon Historic Resources Fund

YHRB, in cooperation with the Government of Yukon, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund on an annual basis. The board evaluates eligible applications and recommends projects for funding. This year, $15,300 was made available for these projects through interest generated by the fund and supplemental support from the Government of Yukon's Department of Tourism and Culture.

In 2010, the board recommended the Yukon Minister of Tourism and Culture approve five applications to the Yukon Historic Resources Fund program for funding. These projects were recommended for funding:

1. Ed and Star Jones: cemetery restoration (Dawson City);
2. Erin McMullen and Babe Richards: The Unsinkable Babe Richards biography project (Whitehorse);
3. Whitehorse Cross Country Ski Club: history of the Whitehorse Cross Country Ski Club (Whitehorse);
4. Miles Canyon Historic Railway Society: interpretive signage/train audio (Whitehorse); and
5. MacBride Museum of Yukon History: Yukon sternwheeler/waterfront history book (Whitehorse).

Result: Accepted

Directions for the Future

In the coming year, the board will continue to make recommendations on the following:

- the designation of Yukon historic sites;
- applications to the Yukon Historic Resources Fund; and
- the objectives, policies and programs of the Yukon's Cultural Services Branch.

As outlined in the Yukon First Nation Final Agreements, YHRB will review and make recommendations on management plans for historic sites, special management areas, and parks in the Yukon. YHRB will also continue to consider and make recommendations on a wide variety of other issues related to Yukon heritage. YHRB will complete and begin implementation of its new five-year strategic and action plan, and will keep government representatives apprised of the board's activities. The board will undertake additional training related to its mandate and in conjunction with other UFA Boards and Committees.

YHRB will focus on a variety of activities to help it stay informed about heritage issues in the Yukon in order to continue providing informed and relevant recommendations to the Parties. The board will invite guests to regular and special meetings to provide training and information about the activities of governments and heritage organizations, and to communicate with them about the board's activities. The board will continue to co-sponsor and participate in the Heritage Fairs program and will continue to raise YHRB's profile by partnering with governments, heritage organizations and the public; attending heritage functions; and conducting outreach activities. YHRB will continue to encourage progress on the development of a manual, per 13.5.3.6 of the Final Agreements, to facilitate the management of heritage resources in the Yukon within the framework of the Final Agreements.

Management Responsibility Statement

The accompanying financial statements are the responsibility of management. The financial statements were prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that it fulfills its responsibilities for financial reporting and internal control. The financial statements were reviewed and approved by management.

M.McKay & Associates Ltd., an independent firm of Certified General Accountants, was engaged to examine the financial statements in accordance with Canadian auditing standards. Their report, stating the scope of their examination and opinion on the financial statements, follows.

Clare Ford

Independent Auditors' Report

To the Members of Yukon Heritage Resources Board
We have audited the accompanying financial statements of Yukon Heritage Resources Board which include the statement of financial position as at March 31, 2011, and the statement of operations, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Heritage Resources Board as at March 31, 2011, and its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

M. McKay & Associates Ltd.
Certified General Accountants, Whitehorse, Yukon
June 9, 2011

Statement of financial position

March 31, 2011

Assets

	2011	2010
Current		
Cash	**$ 70,937**	$ 51,022
Accounts receivable	**1,612**	1,610
Prepaid expenses	**3,461**	2,214
	76,010	54,846
Capital assets	**25,742**	25,742
	$ 101,752	$ 80,588
Liabilities		
Current		
Accounts payable and accrued liabilities	**$ 15,823**	$ 11,008
Payroll liabilities	**10,951**	4,515
	26,774	15,523
Net assets		
Net assets invested in capital assets	**25,742**	25,742
Unrestricted net assets	**49,236**	39,323
	74,978	65,065
	$ 101,752	$ 80,588

Approved by the board members:

Member

Member

Statement of operations

For the year ended March 31, 2011

	2011	2010
Revenue		
Government of Yukon	$ 198,043	$ 194,272
Investment income	922	172
	198,965	194,444
Expenses		
Advertising and promotion	808	3,943
Accommodation	5,741	4,807
Honoraria	30,500	27,950
Insurance	3,295	3,252
Janitorial	1,023	1,865
Miscellaneous	433	202
Memberships	218	253
Office supplies	2,452	1,803
Special projects	1,155	5,700
Office equipment	—	1,006
Meals and incidentals	2,828	3,239
Meeting expense	509	300
Photocopying and postage	916	490
Repairs and maintenance	4,213	2,350
Support services	22,864	15,334
Telephone	2,824	4,915
Training	3,274	5,233
Travel	16,867	16,255
Utilities	7,787	7,224
Wages and benefits	81,345	72,838
	189,052	178,959
Excess of revenue over expenses	$ 9,913	$ 15,485

Statement of changes in net assets

For the year ended March 31, 2011

	Invested in capital assets	Unrestricted	Total 2011	Total 2010
Net assets				
Balance, beginning of year	$ 25,742	$ 39,323	**$ 65,065**	$ 48,573
Excess of revenues over expenses	—	9,913	**9,913**	15,485
Investment in capital assets	—	—	—	1,007
	25,742	49,236	**74,978**	65,065
Balance, end of year	**$ 25,742**	**$ 49,236**	**$ 74,978**	**$ 65,065**

Statement of cash flows

For the year ended March 31, 2011

	2011	2010
Operating activities		
Cash received from Yukon Government	**198,043**	194,272
Investment income received	**921**	181
Cash paid to customers and employees	**(179,049)**	(175,661)
Cash flow from operating activities	**19,915**	18,792
Investing activities		
Purchase of equipment	—	(1,007)
Cash flow from investing activities	—	(1,007)
Increase in cash	**19,915**	17,785
Cash, beginning of year	**51,022**	33,237
Cash, end of year	**$ 70,937**	$ 51,022

Notes to financial statements

March 31, 2011

1. Purpose of the organization

Yukon Heritage Resources Board was established in March 1995 under the terms of the Umbrella Final Agreement and the enabling settlement legislation, to make recommendations to federal and territorial ministers responsible for heritage and to each Yukon first nation regarding the management of Yukon heritage resources and first nation heritage resources. The board is exempt from income taxation under Sec. 149(1)(l) of the *Income Tax Act*.

Since its inception, the board assisted first nation, territorial, federal and municipal governments in developing heritage resource policies.

2. Significant accounting policies

These financial statements were prepared in accordance with Canadian generally accepted accounting principles, using the following policies.

a. In preparing these financial statements management has made estimates and assumptions that affect the amounts reported. Actual results could differ from these estimates.

b. The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those reported.

c. Revenue recognition
Government contributions are recognized as revenue in accordance with the terms of the Transfer Funding Payment Agreement with the Yukon government.

d. Capital assets
Purchases of capital assets are recorded as expenses. The costs of capital assets are recorded as assets, with equal amounts credited to investment in capital assets. Capital assets are not amortized.

3. Financial instruments

Financial instruments consist of cash, accounts receivable, and accounts payable. Unless otherwise noted, it is management's opinion that there are no significant currency, credit or interest risks arising from these financial instruments.

4. Economic dependence

The board is dependent upon the Yukon government for continued financial support.

5. Contingency

Funding not spent for purposes described in the Transfer Payment Funding Agreement may be refundable to Yukon after its review of the board's operations. Unspent funding may be retained subject to Yukon approving a subsequent fiscal year annual plan and budget that includes the unspent funding.

Header photos (except where noted, Yukon government photo):

Page 1. Golden Horn Mountain, near Whitehorse. YHRB photo

Page 2. Third Avenue, Dawson City.

Page 3. Old mining machinery near Elsa. YHRB photo

Page 4. Dredge on Sulphur Creek

Page 5. Teslin Radio Repeater Station.

Page 6. The Caribou Hotel in Carcross, a Yukon Historic Site.

Page 7. The signing of the Rampart House Historic Site Management Plan, 2001.

Page 8. Yukon Saw Mill, Dawson City. YHRB photo

Page 9. Fort Selkirk, a Yukon Historic Site. YHRB photo

Yukon Heritage Resources Board
412 Main Street, Whitehorse, Yukon Y1A 2B7
phone 867-668-7150
fax 867-668-7155
e-mail yhrb@northwestel.net
web www.yhrb.ca

Front cover: Keno Museum. Lynette R. Bleiler, photographer; back cover: Governor General Lord Byng (r) tours the Keno silver mines in 1922 with (l) an unidentified aide and (c) mine manager Frank Short. Yukon Archives, A.K. Schellinger fonds #5848